# 2003 MICHIGAN Single Business Tax Annual Return

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

**1.** This return is for calendar year **2003** or for the following tax year

Beginning Date          Ending Date
month        year        month        year

**2.** Name (Type or Print)

d/b/a

Street Address

City, State, ZIP

**3.** Check this box if filing a Michigan consolidated return.

Enter authorization number

**4.** Check this box if you are a member of a controlled group (see instructions).

**5.** Federal Employer ID No. (FEIN) or TR No.

6a. Check this box if address is new ☐
b. Check this box if discontinued ☐
Effective date of discontinuance

**7.** Business Start Date

**8.** Principal Business Activity

**9.** Organization Type (check one)

a. ☐ Individual              b. ☐ Fiduciary
c. ☐ Professional Corporation   d. ☐ S Corporation
e. ☐ Other Corporation         f. ☐ Partnership/LLC-Partnership
g. ☐ Limited Liability Company-Corporation

**10.** Gross receipts ............................................................. ▶ **10.** _____

**11.** Business income. Filers using the Short-Method, go to C-8000S, line 9 .................... ▶ **11.** _____

**COMPENSATION**

**12.** Salaries, wages and other payments to employees ..................... ▶ **12.** _____

**13.** Employee insurance plans - health, life ................................. ▶ **13.** _____

**14.** Pension, retirement, profit sharing plans ............................. ▶ **14.** _____

**15.** Other payments - supplemental unemployment benefit trust, etc ....... ▶ **15.** _____

16. **Total Compensation.** Add lines 12 - 15 ............................................. 16. _____

**ADDITIONS - to the extent deducted in arriving at business income.**

**17.** Depreciation and other write-off of tangible assets ................... ▶ **17.** _____

**18.** Taxes imposed on or measured by income, e.g., city, state, foreign ...... ▶ **18.** _____

**19.** Single business tax ...................................................... ▶ **19.** _____

**20.** Dividends, interest and royalty expenses ............................. ▶ **20.** _____

**21.** Capital loss carryover or carryback ................................... ▶ **21.** _____

**22.** Net operating loss carryover or carryback ............................ ▶ **22.** _____

**23.** Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions ........ ▶ **23.** _____

**24.** Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst. ........... ▶ **24.** _____

25. Losses from partnerships. Account No. _____ ▶ **25.** _____

26. **Total Additions**. Add lines 17 - 25 ......................................... 26. _____

27. **Subtotal**. Add lines 11, 16 and 26 ......................................... 27. _____

**SUBTRACTIONS**

**28.** Dividends, interest and royalty income included in business income .... ▶ **28.** _____

**29.** Capital losses not deducted in arriving at business income ............ ▶ **29.** _____

**30.** Income from partnerships included in business income, Account No. _____ ▶ **30.** _____

31. **Total Subtractions**. Add lines 28 - 30 ..................................... 31. _____

**TAX BASE**

32. **Tax Base**. Subtract line 31 from line 27 ................................. 32. _____

33. **Apportioned Tax Base**. Multiply line 32 by _____ % from C-8000H, line 16 or 19 .... 33. _____

62. **PAYMENT.** Enter amount from page 2, line 58 ............... **PAY THIS AMOUNT** ▶ 62. _____

**WITHOUT PAYMENT - Mail return to:**

**Michigan Department of Treasury**
**P.O. Box 30059**
**Lansing, MI 48909**

**WITH PAYMENT -** Pay amount on line 62 and mail check and return to:

**Michigan Department of Treasury**
**Department 77375**
**P.O. Box 77000**
**Detroit, MI 48277-0375**

Make checks payable to "State of Michigan." Print the FEIN on the front of the check. Do not staple the check to the return.

*Continue and sign on page 2.*

Federal Employer Identification  Number _____

## TAX BASE

34. Enter amount from line 32 or 33, whichever applies ............................................................. 34._____

## ADJUSTMENTS

**35.** Recapture of capital acquisition deduction from C-8000D, line 19.................................... ▶ **35.**_____

**36.** ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.
   Add line 34 and line 35. If line 35 is negative, subtract.................................................... ▶ **36.**_____
   If negative, this is a business loss carryforward; **do not complete lines 37 through 42.  Enter zero on line 43.**

37. Business loss deduction................................................................................................... 37._____

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 ..................... 38._____

## STATUTORY EXEMPTION - Complete and attach the Statutory Exemption Schedule (Form C-8043).

39. Allowable statutory exemption, from C-8043, line 16 ................................................... 39._____

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached   ▶**a.** ☐ ............. 40._____

## REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S ....................... 41._____
   **Check the method being used:** ▶ ☐   Compensation Reduction OR ▶ ☐   Gross Receipts Reduction

42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used,
   enter the amount from C-8000S, line 14.......................................................................... 42._____

**43. Tax Before All Credits.** Multiply line 42 by 1.9% (.019). Fiscal or short period filers see page 3......... ▶ **43.**_____
   **If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**

**44. Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37.......................... ▶ **44.**_____

**The small business and contribution credits are computed on C-8000C and/or C-8009. Complete the C-8000C and/or C-8009 before continuing. If not filing a C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 .............. 45._____

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15........ 46._____

47. Nonrefundable credits from C-8000MC, line XX ...................................... 47._____

48. Add lines 46 and 47 ................................................................................ 48._____

**49. Tax After Nonrefundable Credits**. Subtract line 48 from line 45 ........................................... **49.**_____

## PAYMENTS, REFUNDABLE CREDITS AND TAX DUE

50. Overpayment credited from 2002 .............................................. 50._____

51. Estimated tax payments ........................................................... 51._____

52. Tax paid with request for extension ......................................... 52._____

53. Refundable credits from C-8000MC, line XX ............................ 53._____

**54.** Total.  Add lines 50 - 53 ......................................................................................... ▶ **54.**_____

**55.** TAX DUE.  Subtract line 54 from line 49. If less than zero, leave blank ........................... ▶ **55.**_____

56. Underpaid estimate penalty and interest from C-8020, line 28 or 38, whichever applies....................... 56._____

57. Annual return penalty  at ____ % = _____          and interest = _____      ............... 57._____

58. **Payment Due.**  Add lines 55 - 57.  Enter this amount on page 1, line 62 .............................. 58._____

## OVERPAYMENT - REFUND OR CREDIT FORWARD

59. Overpayment.  Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54...... 59._____

**60.** Enter the amount of overpayment on line 59 to be refunded.......................................... ▶ **60.**_____

**61.** Enter the amount of overpayment on line 59 to be **credited forward** ......................................... ▶ **61.**_____

**This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.**